

**Before the
FEDERAL COMMUNICATIONS COMMISSION
Washington, D.C. 20554**

In the Matter of)	
)	
Sandwich Isles Communications, Inc.)	
)	
Petition for Waiver of the Definition of "Study Area")	CC Docket No. 96-45
Contained in Part 36, Appendix-Glossary and Sections)	
36.611, and 69.2(hh) of the Commission's Rules)	

Comments of Warinner, Gesinger & Associates, LLC

I. INTRODUCTION

Warinner, Gesinger & Associates, LLC (WGA) submits these comments in support of the Petition for Waiver of the definition of "Study Area" filed by Sandwich Isles Communications, Inc. (Sandwich Isles).

WGA is a certified public accounting firm specializing in the provision of accounting and consulting services to local exchange telecommunications carriers throughout the United States. The majority of our clientele are rural Local Exchange Carriers (RLECs), such as Sandwich Isles.

II. DISCUSSION

Sandwich Isles has filed a petition for waiver of the definition of Study Area contained in the Commission's Rules in order to continue to serve the areas encompassing the Hawaiian Home Lands in Hawaii. In its petition, Sandwich Isles explains the history of the Hawaiian Home Lands, and of Sandwich Isles unique charter to serve this area of the Hawaiian Islands. WGA supports Sandwich Isles petition and

believes that the Commission should grant the requested waiver for the reasons discussed below.

The Commission has traditionally applied a three-part test to determine whether to waive the rules freezing study area boundaries. In its filed comments, Sandwich Isles has shown that it meets the entire three-part test.

The first test is that the results of granting the waiver should not have an adverse impact on the entire Universal Service Fund. The test for an adverse impact is that the waiver would result in an annual aggregate shift in high cost support of an amount equal to or greater than one percent of the total high cost fund for the pertinent funding year. As discussed in Sandwich Isles' petition, the Company's total high cost support for 2005 will be less than one-half of one percent of the total high cost support.

The second test is that the state regulatory authorities should not oppose the waiver. Sandwich Isles is a unique Company in that the Department of Hawaiian Home Lands has jurisdiction over the area that it serves. As demonstrated in the petition, both the Department of Hawaiian Home Lands and the Hawaiian Public Utilities Commission are supportive of Sandwich Isles' waiver petition.

The final test is that granting the petition should be in the public interest. There should be no doubt from reading the Sandwich Isles petition that the Company has embarked on an extensive, and expensive, effort to provide service to previously unserved areas of the Hawaiian Islands. Without the efforts of Sandwich Isles over a

thousand residents of the Hawaiian Home Lands would not have telecommunications services today. As the Company continues its build out of telecommunications facilities, many more residents of the Hawaiian Home Lands will receive affordable telecommunications services for the first time. The 1934 Communications Act, and the Telecommunications Act of 1996, are very specific regarding the provision of universal service in the United States. The efforts of Sandwich Isles are fully in conformance with the spirit, and provisions, of those Acts. Therefore, it is definitely in the public interest for the Commission to grant the petition for waiver filed by Sandwich Isles.

III. CONCLUSION

In its petition for waiver Sandwich Isles has proven that from the outset it was an incumbent service provider operating within a defined study area in accordance with the license issued by the appropriate authorized state agency. Other than the fact that during the ensuing years Sandwich Isles has continued to provide telecommunications service to more and more residents of that defined study area, nothing has changed. Therefore, the Commission should grant Sandwich Isles petition for waiver and allow the Company to reestablish its study area as the Hawaiian Home Lands, and to continue to receive interstate access and universal service support based upon the Company's costs.

Respectfully submitted,

By: Richard E. Gesinger
Principal
Warinner, Gesinger & Associates, LLC
501 SW 295th Place
Federal Way, Washington 98023
[Filed Electronically]

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